

Audit or Review - Testing Workpaper Report

Client Name: DURGA STEEL

Audit No: DUR25-36 - Accounting Standards (AS): Disclosures Checklist Revised October 2022

Workpaper Name:	tds reconciliation
Created By and Date:	Admin, 22/01/2026
Workpaper No:	DUR25-36/WP001
Reviewed By and Date:	,
Type of Test:	Observation
Status:	WIP
Exceeded Materiality:	No
Auditor Hours Spent:	2
Notes/Steps:	a) Obtain Form 26 AS and reconciliation of the same with books of account b) Refund to be mapped from refund order and reconciled with books of account c) Tax demand to be mapped from assessment orders or tax portal and reconciled with books of account.
Deviations/Exceptions Noted:	There difference in 194 H in july 5 rupees more has been accounted in books of accounts in the name of Sunil Bandeppa Kalshette on 31/7/2025. The same transaction have flagged and attached above
Critical Audit Matter(CAM):	NA
Conclusion:	NA
Attachments:	6